



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BELLEVILLE MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 24 WEST MAIN STREET
BELLEVILLE, WI 53508

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BELLEVILLE MUNICIPAL WATER AND SEWER UTLITY

Utility Address: 24 WEST MAIN STREET
BELLEVILLE, WI 53508

When was utility organized? 9/15/1912

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MARY H AUSTIN

Title: DEPUTY CLERK TRESURER

Office Address:

24 WEST MAIN STREET
P.O. BOX 79
BELLEVILLE, WI 53508

Telephone: (608) 424 - 3341

Fax Number: (608) 424 - 3423

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address: VIRCHOW, KRAUSE AND COMPANY

10 TERRACE COURT
P.O. BOX 7398
MADISON, WI 53717-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: therlitzka@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: JO ANN THERKELSON

Title: VILLAGE PRESIDENT

Office Address:

24 WEST MAIN STREET
P.O. BOX 79
BELLEVILLE, WI 53508

Telephone: (608) 424 - 3341

Fax Number: (608) 424 - 3423

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:

Title:

Office Address: VIRCHOW, KRAUSE AND COMPANY
10 TERRACE COURT
P.O. BOX 7398
MADISON, WI 53717-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: therlitzka@virchowkrause.com

Date of most recent audit report: 1/24/2002

Period covered by most recent audit: 2001

Names and titles of utility management including manager or superintendent:

Name: MR JERRY BUTTS

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

24 WEST MAIN STREET
P.O. BOX 79
BELLEVILLE, WI 53508

Telephone: (608) 424 - 3666

Fax Number: (608) 424 - 3379

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- DAN EDGE
- DONALD FUNSETH
- MARY GEHIN
- TERRY KRINGLE
- RAYMOND LAMBOLEY
- JO ANN THERKELSEN, VILLAGE PRESIDENT
- GARY ZIEGLER

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	194,446	197,833	1
Operating Expenses:			
Operation and Maintenance Expense (401)	76,888	80,868	2
Depreciation Expense (403)	27,401	27,281	3
Amortization Expense (404)	0	0	4
Taxes (408)	35,434	37,634	5
Total Operating Expenses	139,723	145,783	
Net Operating Income	54,723	52,050	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	54,723	52,050	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	46,223	50,593	9
Miscellaneous Nonoperating Income (421)	77,962	110,487	10
Total Other Income	124,185	161,080	
Total Income	178,908	213,130	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	178,908	213,130	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	64,260	67,487	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	2,582	2,982	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	66,842	70,469	
Net Income	112,066	142,661	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	925,701	879,444	19
Balance Transferred from Income (433)	112,066	142,661	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	33,763	96,404	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	1,004,004	925,701	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	46,223	4
Total (Acct. 419):	46,223	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER OPERATING INCOME	77,962	5
Total (Acct. 421):	77,962	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
FORGIVENESS OF PUBLIC FIRE PROTECTION REVENUES	33,763	9
Total (Acct. 435)--Debit:	33,763	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|---|
| <p>1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	194,446	0	0	0	194,446	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	194,446	0	0	0	194,446	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,622,354	1,617,583	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	261,033	230,066	2
Net Utility Plant	1,361,321	1,387,517	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,502,845	3,414,707	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	556,793	442,231	4
Net Nonutility Property	2,946,052	2,972,476	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	211,482	160,314	7
Total Other Property and Investments	3,157,534	3,132,790	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	758,778	746,991	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	11,220	11,360	11
Other Accounts Receivable (143)	34,268	44,341	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	7,755	8,208	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	812,021	810,900	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	5,330,876	5,331,207	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	725,458	725,458	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,004,004	925,701	23
Total Proprietary Capital	1,729,462	1,651,159	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	85,306	2,178,750	25
Other long-Term Debt (224)	2,016,353	0	26
Total Long-Term Debt	2,101,659	2,178,750	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,160	1,845	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	34,094	36,229	31
Interest Accrued (237)	11,411	12,134	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	48,665	50,208	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,451,090	1,451,090	38
Total Liabilities and Other Credits	5,330,876	5,331,207	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,622,354	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,622,354	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	261,033	0	0	0	9
Total Accumulated Provision	261,033	0	0	0	
Net Utility Plant	1,361,321	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	230,066				230,066	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	27,401				27,401	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,866				4,866	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	32,267	0	0	0	32,267	13
Debits during year						14
Book cost of plant retired	1,300				1,300	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,300	0	0	0	1,300	19
Balance End of Year	261,033	0	0	0	261,033	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	3,414,707	61,104		3,475,811	1
Other (specify):					
CONSTRUCTION WORK IN PROGRESS	0	27,034		27,034	2
Total Nonutility Property (121)	3,414,707	88,138	0	3,502,845	
Less accum. prov. depr. & amort. (122)	442,231	114,562		556,793	3
Net Nonutility Property	2,972,476	(26,424)	0	2,946,052	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	7,755	8,208
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	7,755	8,208

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
(a)	Amount (b)	Account Charged or Credited (c)	(d)	
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	725,458	1
Changes during year (explain):		2
Balance end of year	725,458	

BONDS (ACCT. 221)

- 1. Report hereunder information required for each separate issue of bonds.
- 2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- 3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
WELL LAND	10/01/2001	10/01/2011	3.86%	40,306	1
PEARL STREET	07/30/1996	07/30/2006	3.00%	45,000	2
Total for Account 223				85,306	
Other Long-Term Debt (224)					
CLEAN WATER FUND	07/24/1996	07/24/2016	3.00%	2,016,353	3
Total for Account 224				2,016,353	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	36,229	1
Accruals:		
Charged water department expense	35,434	2
Charged electric department expense		3
Charged sewer department expense	1,702	4
Other (explain):		
NONE		5
Total Accruals and other credits	37,136	
Taxes paid during year:		
County, state and local taxes	36,229	6
Social Security taxes	2,794	7
PSC Remainder Assessment	248	8
Other (explain):		
NONE		9
Total payments and other debits	39,271	
Balance end of year	34,094	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1993 Advance	163	32	195	0	2
2001 GENERAL OBLIGATION NOTES		68	0	68	3
1996 General Obligation Notes	899	2,482	2,568	813	4
Subtotal	1,062	2,582	2,763	881	
Other long-Term Debt (224)					
NONE	0			0	5
CLEAN WATER FUND	11,072	64,260	64,802	10,530	6
Subtotal	11,072	64,260	64,802	10,530	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	12,134	66,842	67,565	11,411	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	520,039	0	0	931,051	0	1,451,090	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	520,039	0	0	931,051	0	1,451,090	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
WWTP REPLACEMENT ACCOUNT	94,409	3
SEWER BOND REDEMPTION ACCOUNT	98,492	4
SEWER CONSTRUCTION FUND	18,581	5
Total (Acct. 125):	211,482	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,220	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	11,220	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	33,709	11
Merchandising, jobbing and contract work		12
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	559	13
Total (Acct. 143):	34,268	
Receivables from Municipality (145):		
NONE		14
Total (Acct. 145):	0	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<hr/>	
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	18
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	19
Total (Acct. 253):	0
<hr/>	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,619,968	0	0	0	1,619,968	1
Materials and Supplies	7,981	0	0	0	7,981	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	245,549	0	0	0	245,549	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	520,039	0	0	0	520,039	6
Other (specify):					0	7
Average Net Rate Base	862,361	0	0	0	862,361	
Net Operating Income	54,723	0	0	0	54,723	8
Net Operating Income as a percent of Average Net Rate Base	6.35%	N/A	N/A	N/A	6.35%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	725,458	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	964,852	3
Other (Specify):		4
Total Average Proprietary Capital	1,690,310	
Net Income		
Net Income	112,066	5
Percent Return on Proprietary Capital	6.63%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

-----Original Message-----

From: Leege, Peter PSC
Sent: Thursday, August 08, 2002 4:30 PM
To: 'Tim Herlitzka'
Subject: RE: Village of Belleville Letter

Tim:

Thanks for your response.
In the future, please ensure that there two records completed for the Property Tax Equivalent schedule on page W-7, one for Dane and one for Green County.

You may consider the 2000 review closed.

Pete Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854
Phone: (608) 267-9198
leegep@psc.state.wi.us
Fax: (608) 266-3957

-----Original Message-----

From: Dominic Landretti [mailto:dlandretti@virchowkrause.com]
Sent: Tuesday, June 25, 2002 11:22 AM
To: Leege, Peter PSC
Cc: vobmary@terra.com.net; Tim Herlitzka
Subject: 2001 Analytical Review

In our response dated May 24, 2002 to your 2001 Analytical Review of the Village of Belleville's 2001 PSC Report, we provided incorrect information to the answer to question Number 2. This is not a Green County tax rate.

The question was:

As directed in item number 5 of the head notes to the Property Tax Equivalent (Water) schedule on page W-7, please provide an explanation of the Other Tax Rate- Local reported on line 8.

The correct answer is:

This local tax rate was created by the Village of Belleville to produce tax monies for a lake restoration project.

FINANCIAL SECTION FOOTNOTES

Dominic A. Landretti
Virchow, Krause & Company, LLP
PO Box 7398
Madison, WI 53707-7398
Direct Line: 608-240-2364
Fax: 608-249-8532

TO: Peter Leege, Financial Specialist, Public Service Commission of Wisconsin
FROM: Tim Herlitzka, CPA
CC: Mary Austin, Deputy Clerk-Treasurer, Belleville Municipal Water and Sewer Utility
DATE: May 24, 2002
RE: 2001 Analytical Review

This is in response to the letter dated May 10, 2002 to Belleville Municipal Water and Sewer Utility regarding the 2001 Analytical Review. The following issues have been addressed in the same order as the letter:

- 1. No adjustments were recorded to Account 463 under "Other" on line 4 of page W-4 because the utility is forgiving a portion of the public fire protection charged to the village. Since the public fire protection is being forgiven, no adjustment was included for the prior year overcharges. If you would like the adjustment reported we will do it in 2002.
2. A portion of the village is located in Green County. The other tax rate-local reflects the tax for Green County.
If you have any further questions please contact me at (608) 240-2659 or therlitzka@virchowkrause.com.

May 10, 2002

Ms. Mary H. Austin, Deputy Clerk Treasurer
Belleville Municipal Water and Sewer Utility
24 West Main Street
P.O. Box 79
Belleville, WI 53508-0079

2001 Analytical Review DWCCA-420-PJL

Dear Ms. Austin:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2001 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. In our letter of July 20, 2001 (copy enclosed) concerning our review of

FINANCIAL SECTION FOOTNOTES

1. In our letter of July 20, 2001, (copy enclosed) concerning our review of the utility's 2000 annual report we directed that the Public Fire Protection Service charge be adjusted due to errors in calculating the charge in 1999 and 2000. We do not see any adjustments to Account 463 reported under "Other" on line 4 of page W-4. Please explain.

2. As directed in item number 5 of the head notes to the Property Tax Equivalent (Water) schedule on page W-7, please provide an explanation of the Other Tax Rate - Local reported on line 8.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

Enclosure

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\420.doc

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

ACCOUNTANTS' COMPILATION REPORT

Belleville Municipal Water Utility
Belleville, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of the Belleville Municipal Water Utility, an enterprise fund of the Village of Belleville, as of December 31, 2001 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

S
VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
January 24, 2002

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	188,193	1
Total Sales of Water	188,193	
Other Operating Revenues		
Forfeited Discounts (470)	689	2
Other Water Revenues (474)	5,564	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	6,253	
Total Operating Revenues	194,446	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	40,477	5
General Operating Expenses (680-690)	36,411	6
Total Operation and Maintenance Expenses	76,888	
Other Operating Expenses		
Depreciation Expense (403)	27,401	7
Amortization Expense (404)		8
Taxes (408)	35,434	9
Total Other Operating Expenses	62,835	
Total Operating Expenses	139,723	
NET OPERATING INCOME	54,723	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	689	35,962	89,689	4
Commercial	76	10,321	17,801	5
Industrial	2	463	812	6
Total Metered Sales to General Customers (461)	767	46,746	108,302	
Private Fire Protection Service (462)	7		3,673	7
Public Fire Protection Service (463)	1		68,190	8
Other Sales to Public Authorities (464)	17	5,352	8,028	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	792	52,098	188,193	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	68,190	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	68,190	
Forfeited Discounts (470):		
Customer late payment charges	689	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	689	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,564	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	5,564	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	22,840	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,986	3
Chemicals (630)	845	4
Supplies and Expenses (640)	4,924	5
Repairs of Water Plant (650)	2,882	6
Transportation Expenses (660)	5,000	7
Total Plant Operation and Maintenance Expenses	40,477	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	13,675	8
Office Supplies and Expenses (681)	3,513	9
Outside Services Employed (682)	5,696	10
Insurance Expense (684)	9,569	11
Employees Pensions and Benefits (686)	1,882	12
Regulatory Commission Expenses (688)	32	13
Miscellaneous General Expenses (689)	2,044	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	36,411	
 Total Operation and Maintenance Expenses	76,888	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		34,094	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,702	2
Net property tax equivalent		32,392	
Social Security		2,794	3
PSC Remainder Assessment		248	4
Other (specify): NONE			5
Total tax expense		<u>35,434</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.224552				3
County tax rate	mills		3.505416				4
Local tax rate	mills		9.128819				5
School tax rate	mills		13.842994				6
Voc. school tax rate	mills		1.582783				7
Other tax rate - Local	mills		1.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.284564				10
Less: state credit	mills		2.143874				11
Net tax rate	mills		27.140690				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.128819				14
Combined School Tax Rate	mills		15.425777				15
Other Tax Rate - Local	mills		1.000000				16
Total Local & School Tax	mills		25.554596				17
Total Tax Rate	mills		29.284564				18
Ratio of Local and School Tax to Total	dec.		0.872630				19
Total tax net of state credit	mills		27.140690				20
Net Local and School Tax Rate	mills		23.683787				21
Utility Plant, Jan. 1	\$	1,617,583	1,617,583				22
Materials & Supplies	\$	8,208	8,208				23
Subtotal	\$	1,625,791	1,625,791				24
Less: Plant Outside Limits	\$	2,670	2,670				25
Taxable Assets	\$	1,623,121	1,623,121				26
Assessment Ratio	dec.		0.886909				27
Assessed Value	\$	1,439,561	1,439,561				28
Net Local & School Rate	mills		23.683787				29
Tax Equiv. Computed for Current Year	\$	34,094	34,094				30
Tax Equivalent per 1994 PSC Report	\$	25,846					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	34,094					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	550		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	8,056		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	8,606	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	6,832		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	30,557	2,691	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,087		20
Total Pumping Plant	38,476	2,691	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,924		23
Total Water Treatment Plant	2,924	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,300		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			550 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			8,056 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	8,606
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			6,832 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			33,248 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			1,087 20
Total Pumping Plant	0	0	41,167
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			2,924 23
Total Water Treatment Plant	0	0	2,924
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			1,300 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	33,459		26
Transmission and Distribution Mains (343)	1,015,639		27
Fire Mains (344)	0		28
Services (345)	188,432	1,809	29
Meters (346)	162,028	1,571	30
Hydrants (348)	147,520		31
Other Transmission and Distribution Plant (349)	48		32
Total Transmission and Distribution Plant	1,548,426	3,380	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	154		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	3,450		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	15,547		38
Other Tangible Property (390)	0		39
Total General Plant	19,151	0	
Total utility plant in service directly assignable	1,617,583	6,071	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,617,583	6,071	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			33,459 26
Transmission and Distribution Mains (343)			1,015,639 27
Fire Mains (344)			0 28
Services (345)	100		190,141 29
Meters (346)	1,200		162,399 30
Hydrants (348)			147,520 31
Other Transmission and Distribution Plant (349)			48 32
Total Transmission and Distribution Plant	1,300	0	1,550,506
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			154 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			3,450 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			15,547 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	19,151
Total utility plant in service directly assignable	1,300	0	1,622,354
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,300	0	1,622,354

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			4,969	4,969	1
February			4,492	4,492	2
March			5,111	5,111	3
April			4,981	4,981	4
May			5,503	5,503	5
June			5,012	5,012	6
July			6,493	6,493	7
August			5,431	5,431	8
September			4,765	4,765	9
October			4,902	4,902	10
November			4,525	4,525	11
December			4,818	4,818	12
Total annual pumpage	0	0	61,002	61,002	
Less: Water sold				52,098	13
Volume pumped but not sold				8,904	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				358	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				358	19
Volume pumped but unaccounted for				8,546	20
Percent of water lost				14%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				293	23
Date of maximum: 5/17/2001					24
Cause of maximum:					25
School filled swimming pool.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				114	26
Date of minimum: 2/20/2001					27
Total KWH used for pumping for the year				68,294	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
34 EAST MAIN STREET	1 BF479	317	8	396,000	Yes	1
435 SOUTH PARK STREET	2 BF480	394	8	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	34 EAST MAIN STREET	435 SOUTH PARK STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	1912	1957	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	275	500	8
Pump Motor or Standby Engine Mfr	USE	FM	9
Year Installed	1977	1958	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	30	50	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1958		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	126		6
Total capacity in gallons (actual)	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	60	0	0	0	60	1
M	D	1.000	4,218	0	0	0	4,218	2
M	D	2.000	282	0	0	0	282	3
M	D	3.000	100	0	0	0	100	4
M	D	4.000	400	0	0	0	400	5
M	D	6.000	25,886	0	0	0	25,886	6
M	D	8.000	23,458	0	0	0	23,458	7
M	D	10.000	14,336	0	0	0	14,336	8
Total Within Municipality			68,740	0	0	0	68,740	
Total Utility			68,740	0	0	0	68,740	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	363	0	1	0	362		1
M	1.000	277	2	0	0	279		2
M	1.500	17	0	0	0	17		3
M	2.000	10	1	0	0	11		4
M	3.000	1	0	0	0	1		5
M	6.000	12	0	0	0	12		6
Total Utility		680	3	1	0	682	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	36	0	36	0	0	0	1
0.750	974	12	42	8	952	46	2
1.000	17	2	2	5	22	2	3
1.500	13	2	2	2	15	2	4
2.000	4	1	0	(1)	4	1	5
3.000	2	0	0	0	2	0	6
Total:	1,046	17	82	14	995	51	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	0	0	0	0	0	0	0	1
0.750	695	55	0	5	0	197	952	2
1.000	0	14	1	3	0	4	22	3
1.500	0	10	0	5	0	0	15	4
2.000	0	1	1	2	0	0	4	5
3.000	0	0	0	2	0	0	2	6
Total:	695	80	2	17	0	201	995	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	108				108	2
Total Fire Hydrants	108	0	0	0	108	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 108
 Number of distribution system valves end of year: 187
 Number of distribution valves operated during year: 70

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 650 - In 2000, the utility experienced more main breaks than 2001.

Property Tax Equivalent (Water) (Page W-07)

Per review response:

This local tax rate was created by the Village of Belleville to produce tax monies for a lake restoration project.

Water Services (Page W-16)

Water services were financed by the utility.

Meters (Page W-17)

The adjustments to meters resulted from an actual count of meters during the year. The adjustments were made to represent the actual amount of meters owned by the utility.

Hydrants and Distribution System Valves (Page W-18)

Due to time constraints, the utility could not operate at least half of all distribution valves.
